

## Offshore Compliance Status Response

### Compliance Options

#### Option #1

You may make a submission under the Streamlined Filing Compliance Procedures if you meet the eligibility requirements. See the "Streamlined Filing Compliance Procedures" at [www.irs.gov](http://www.irs.gov) for more information about eligibility criteria and how to make a submission.

If you are eligible to use this option, you must write "RESPONSE TO LETTER 5935" in red across the top of your Form 14653, Certification by U.S. Person Residing Outside of the United States for Streamlined Foreign Offshore Procedures, or Form 14654, Certification by U.S. Person Residing in the United States for Streamlined Domestic Offshore Procedures

#### Option #2

If you are not eligible or choose not to use Option 1, submit all required tax returns, information returns, and related filings to the address on the enclosed Form 15023, Offshore Compliance Status Response. (NOTE: *FinCEN Form 114, Report of Foreign Bank and Financial Accounts (a.k.a. FBAR)*, must be filed electronically with FinCEN, additional information can be found at [www.FinCEN.gov](http://www.FinCEN.gov)).

Submissions under this option will be subject to all applicable penalties unless you establish that your noncompliance was due to reasonable cause. If you want to present reasonable cause, provide a statement explaining all the facts and circumstances.

Returns submitted under this option will not be subject to IRS audit automatically, but they may be selected for audit under the existing audit selection processes applicable to any U. S. tax return and can also be checked against information received from banks, financial advisors, and other sources for accuracy

#### Option #3

If you believe that you're fully compliant with all U.S. reporting requirements relating to foreign income, foreign entities, and foreign financial accounts, then provide a narrative statement of facts explaining your position. You must provide a complete history of any previously unreported foreign income, foreign entities, and foreign financial accounts and explain the actions you took to become compliant with U.S. reporting requirements.

### Letter 5935 – Correspondence Coversheet

Taxpayer Name	Last 4 digits of Social Security Number
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### Taxpayer Instructions

1. Check the option you are using:

**Option #1**

Attach this coversheet to your Streamlined Procedures Submission, write "RESPONSE TO LETTER 5935" in red across the top of your Form 14653 or Form 14654 and mail to the address provided on IRS.gov relating to "Streamlined Filing Compliance Procedures" .

**Option #2**

List the tax forms and tax years you are submitting, attach this coversheet to your submission package and mail to the address provided below.

Returns filed:

- Form 1040                      Years: \_\_\_\_\_
- Form 1040X                      Years: \_\_\_\_\_
- FBAR (electronically filed) Years: \_\_\_\_\_
- Other Form(s)                      Years: \_\_\_\_\_

**Option #3**

Prepare a narrative statement of facts. Include your name and the last four digits of your SSN on your narrative statement of facts. Sign and date the narrative statement of facts. Attach this coversheet to your narrative statement of facts and mail to the address provided below.

**60 Day Extension request**

Prepare a statement explaining the reasons for requesting additional time to respond, attach this coversheet to your request and mail to the address provided below.

2. Provide your daytime telephone number: \_\_\_\_\_

**Note: Attach this completed form to any response related to Letter 5935. Make and keep a copy of this completed coversheet for your records before mailing to the IRS.**

**Mail all correspondence relating to Letter 5935 to the IRS at:**

Internal Revenue Service  
3651 S. IH 35 Stop 4301 AUSC  
Austin, TX 78741